



## GLOSSARY

### OTHER INFORMATION

#### —A—

**AAAE.** *American Association of Airport Executives.* Professional association for airport personnel at general aviation and commercial service airports.

**APWA.** *American Public Works Association.* A professional association of public agencies, private sector companies, and individuals in public works.

**AWWA.** *American Water Works Association.* A nonprofit scientific and educational society focused on improving the quality and supply of drinking water

**Ad Valorem Tax.** A tax levied on the assessed value of both real and personal property in proportion to the value of the property (commonly referred to as "property tax").

**Administrative Charge.** Payments to the General Fund for indirect costs incurred against General Fund budgets.

**Adopted Budget.** A financial plan presented, reviewed and approved by the governing body for the upcoming or current fiscal year.

**Alcoholic Liquor Tax.** A tax on gross receipts from the sale of liquor at retail.

**Allocation.** Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities or other logical measures of use.

**Annual Budget.** A financial plan that consists of policy and funding priorities, as well as a presentation of the economic outlook for a given fiscal year.

**Appraised Value.** Market dollar value given to real estate, utilities, and personal property; established through notification, hearing and appeals and certification process.

**Appropriation.** An authority and allocation created by City Council that permits the officials to incur obligations against, and to make expenditures of, governmental resources (revenues).

**Assessed Value.** Appraised value of property adjusted downward by a classification factor, to determine the basis for distributing the tax burden to property owners.

**Asset.** Resources that have monetary value and are owned or held by a government.

**Attrition.** A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Positions.** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Audit.** A review of the City's accounts by an independent accounting firm to substantiate year-end fund balances, reserves, and cash on hand.

#### —B—

**BOMA.** *Building Owners and Managers Association.* A federated collection of local associations that provides information and programs for industry professionals.

**Balanced Budget.** Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

**Base Budget.** Cost of continuing the existing levels of service in the current budget year.

**Benchmark.** Comparing local performance statistics with selected benchmarks is a valuable step in evaluating municipal operations. Benchmarking entails the analysis of performance gaps between one's own organization and best-in-class performers, the identification of process differences that account for the gap, and the adaptation of key processes for implementation in one's own organization in an effort to close the gap. The City of Wichita uses benchmarking to help provide information internally and externally about the efficient delivery of quality services.

**Bingo Tax.** A three percent (3%) tax on gross revenues incurred by bingo parlors to be used for the purpose of enforcement and regulation.

**Bond.** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The City sells bonds as a means of borrowing revenue for costly projects and repays the debt to the lender over an extended period of time, similar to the manner in which a homeowner repays a mortgage. A bond differs from a note in two ways. A bond is issued for a longer period of time than a note and requires greater legal formality. Bonds are primarily used to finance capital projects.

**Budget.** Financial plan consisting of estimated revenues and expenditures (purposes) for a specified time. The operating budget provides for direct services and support functions of the City (e.g.: Police, Fire, Public Works, etc.). The capital budget (Capital Improvement Program) provides for improvements to the City's infrastructure and facilities, and utilizes long-term financing instruments. (*See also Adopted Budget, Annual Budget, Balanced Budget, Base Budget, Capital Budget, City Budget, Municipal Budget, Operating Budget, Revised Budget.*)



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**Budget Amendment.** Legal means by which an adopted expenditure authorization or limit is increased and could be authorized with a publication, a hearing or a re-certification of the budget.

**Budget Calendar.** The schedule of key dates which a government follows in the preparation and adoption of the budget. *(For more information, see page 15 of this volume.)*

**Budget Message.** A general policy discussion of the budget as presented in writing by the budget-making authority to the City Council. The message outlines the budget plan and main points of interest. The City's budget message is presented as the City Manager's letter in the proposed and adopted budget documents.

**Budgetary Basis.** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budgeting For Outcomes (BFO).** A top-to-bottom review of everything government does, from the citizens' perspective, not the agencies'. Instead of starting with last year's spending, BFO starts with what really matters: the results citizens value.

### —C—

**Capital Budget.** A financial plan for the first fiscal year of the ten-year Capital Improvement Program, which is also the fiscal year covered in the Adopted Budget. *(See also Capital Improvement Program.)*

**Capital Expenditures.** A capital expenditure is a purchase of any item over \$5,000 with a useful life of 10 years or less, and is funded through the operating budget. Capital projects cost over \$5,000 and have a useful life of at least 10 years, and are funded from the Capital Improvement Program (capital budget). *(See also Capital Budget, Capital Improvement Program, Expenditure.)*

**Capital Improvements.** Any significant physical acquisition, construction, replacement, or improvement to a City service delivery system.

**Capital Improvement Program (CIP).** A ten-year expenditure plan financing new infrastructure and facilities, or improvements to the existing infrastructure and facilities. Set forth in the CIP is the name of each project, the expected beginning and ending date, the amount to be expended in each year and the proposed method of financing the projects. *(For more information see the CIP section pages 225-250 of this volume or pages 372-374 of Volume 2.)*

**Capital Outlay.** An item of non-expendable nature with a value greater than \$1,500 and with an anticipated life of more than one year under normal use.

**Carry-Over.** Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated.

**Cash Basis.** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Charges for Current Services and Sales.** Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, safety charges and sales, nursing fees, and other health charges and sales.

**City Budget.** A financial plan for the allocation of government resources and services within a municipality. *(See also Municipal Budget.)*

**City Council.** The legislative (governing) body of the City. *(A list of current Council Members and their respective districts is available on pages vii-viii of this volume.)*

**City Manager.** An official appointed and employed by an elected council to direct the administration of a city government on a day-to-day basis.

**City of the First Class.** *(See also First Class City.)*

**Collective Bargaining Agreement.** A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

**Commodity.** An expendable item used by operating activities. Examples include office supplies, repair and replacement parts for equipment, toilet supplies, and gasoline and oil.

**Consumer Price Index (CPI).** A statistical description of price levels provided by the UNITED STATES Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency.** A budgetary reserve amount established for emergencies or unforeseen expenditures not otherwise known at the time the budget is adopted.

**Contractual Services.** A cost related to a legal agreement. Examples include insurance premiums, utility costs, printing services and temporary employees (hired through a private firm).

**Council – Manager Government.** A system of local government that combines political leadership of elected officials in the form of a governing body, with day-to-day management by a City Manager.



## GLOSSARY

### OTHER INFORMATION

**Council Member.** Elected official who represents the interests of the citizens of a specified district within the City. A Council Member serves a four-year term, and cannot serve more than two consecutive terms. *(A list of current Council Members and their respective districts is available on pages vii-viii.)*

#### —D—

**Dealers' Stamp Tax.** Taxes paid on new and used automobiles by dealers in lieu of ad valorem taxation on automobile dealers' vehicle inventory.

**Debt Service.** Principal and interest requirements on outstanding debt according to a predetermined payment schedule. *(For additional information, see pages 216-224 of this volume or page 308 of Volume 2.)*

**Deficit.** An excess of current-year expenditures over current-year resources.

**Delinquent Tangible Property Tax.** Ad valorem property taxes collected from previous tax years.

**Department.** The basic unit of service responsibility, encompassing a broad mission of related activities.

**Depreciation.** Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Disbursement.** The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program.** A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

**Division.** A sub-unit of a department that encompasses a substantial portion of the duties assigned to a department. May consist of several sections, which in turn may consist of clearly defined activities.

#### —E—

**EPA.** *United States Environmental Protection Agency.* The EPA is the primary environmental regulatory arm of the federal government. It regulates pollution that impacts air and water quality in order to maintain public health.

**Economic Development.** The process of attracting new businesses by use of incentives or innovative financing methods.

**Efficiency.** Effective operation as measured by a comparison of production with cost (as in energy, time, and money), or the ratio of the useful energy delivered by a dynamic system to the energy supplied to it.

**Effectiveness.** Producing a decided, decisive, or desired effect.

**Employee (or Fringe) Benefits.** Contributions made by a government to meet commitments or obligations for employees beyond base pay. The government's share of costs for Social Security and the various pension, medical and life insurance plans are included.

**Encumbrance.** Obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is established. *(See also Prior Year Encumbrance.)*

**Enterprise Fund.** Used for government functions that are self-supporting. Enterprise funds belong to the group of funds called "proprietary" and account for operations that provide services to the community at large.

**Entitlements.** Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or federal government.

**Expenditure.** Actual outlay of funds. Expenditures are budgeted by function: personal services (salaries and benefits), contractual services, commodities (materials and supplies), capital outlay, and other (including transfers out, debt service, contingencies and inventory clearing accounts).

**Expense.** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

#### —F—

**FAA.** *Federal Aviation Administration.* The federal agency that ensures civil aviation safety. FAA operates the air traffic control system and regulates commercial and general aviation air travel.

**FDA.** *Food and Drug Administration.* The FDA regulates the food supply and ensures that products are truthfully labeled as well as regulating drug safety.

**FHWA.** *Federal Highway Administration.* Although State, local, and tribal governments own most of the Nation's highways, FHWA provides financial and technical support to them for constructing, improving, and preserving America's highway system.

**FTE.** *Full-Time Equivalent.* A measure of the total quantity of all employees. The FTE converts all employee work activity into a number equivalent to work activity hours performed by full-time employees. This serves as a standard measure among departments. A standard 40-hour per week full-time employee is equivalent to 1 FTE. (e.g., If a seasonal employee is calculated at 25%, the FTE is calculated at 0.25).



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**Federal and State Grants and Contributions.** Revenue received from the federal and state governments under an administrative agreement to provide financial assistance for programs such as low-cost housing, youth programs, health-related programs, or other federal and state-supported projects. *(See also Grants; for additional information see pages 251-253 of this volume or page 375 of Volume 2.)*

**Financing.** Furnishing the necessary funds to operate or conduct a program or business. Funds can be raised internally, borrowed, or received from a grant.

**First Class City.** A city which gains its powers from State Statutes.

**Fines and Penalties.** Revenue derived primarily from Municipal Court fines, forfeits, and penalties.

**Fiscal policy.** A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming, or government budgets and their funding.

**Fiscal Year.** The 12-month budget period. The fiscal year for the City of Wichita is the January through December calendar year.

**Fixed Assets.** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capital assets are also called fixed assets.

**Fixed Costs.** Those costs that vary little relative to service levels provided.

**Franchise Fee.** An annual assessment paid by utilities for the privilege of doing business in Wichita. The current rate is five percent of a utility's gross receipts.

**Full-Time Equivalent Position (FTE).** A position converted to the decimal equivalent based on 2,080 hours per year. For example, a summer lifeguard working 8 hours per day for four months, or 690 hours, would be equivalent to .3 of a full-time position.

**Fund.** Accounting entity with accounts for recording revenues and expenditures to carry on specific purposes.

**Fund Balance.** The total dollars remaining after current expenditures for operations and debt service for capital improvements are subtracted from the sum of the beginning fund balance and current resources. The City Council policy goal is to

maintain a total appropriated and unappropriated fund balance/reserve between five to ten percent of the General Fund expenditure budget. State law allows a maximum of 5 percent of certified budgets/funds to be unappropriated.



**GAAP.** *Generally Accepted Accounting Principles.* Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GCSAA.** *Golf Course Superintendents Association of America.* A non-profit organization for professionals who manage golf courses.

**GFOA.** *Government Finance Officers Association.* The professional association of state/provincial and local finance officers in the United States and Canada.

**Gasoline Tax.** A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this state for any purpose whatsoever. Taxation rates are set by a formula established by the Kansas Department of Revenue.

**General Fund.** The City's principal operating account, which is supported primarily by taxes and fees having no restriction on their use.

**Goal.** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless. The Transforming Wichita goals are: a safe and secure community, economic vitality and affordable living, efficient infrastructure, improving the quality of life, improving the core area and neighborhoods, and an internal focus to improve government operations.

**Governing Body.** Consists of one Mayor and six Council Members, each representing a district within the City. *(A list of the current governing body is available on pages vii-viii of this volume.)*

**Governmental Funds.** An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, special revenue funds, and the Debt Service Fund.

**Grants.** Funding obtained from an outside source (Federal, State, local and foundation) in support of the City's strategic goals and objectives. Use of grant funding must be consistent with the goals of the entity providing the funding. *(See also Federal and State Grants and Contributions; for more detailed information, see pages 251-253 of this volume or page 375 of Volume 2.)*





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#### —H—

**HAPLR.** *Hennen's American Public Library Ratings and Index.* HAPLR ratings are based on data from the UNITED STATES Federal-State Cooperative Service. It is a ratings index released for public libraries in the United States.

**HUD.** *United States Department of Housing & Urban Development.* A federal agency that is charged with increasing homeownership, supporting community development, and improving access to affordable housing. HUD administers the CDBG (Community Development Block Grant) program.

#### —I—

**ICMA.** *International City/County Management Association.* ICMA is the professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities.

**Infrastructure.** The physical assets or foundation of the City, including buildings, parks, streets, and water and sewer systems.

**Interest Earnings.** Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government. Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

**Intergovernmental Revenue.** Revenue received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Fund.** An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the "proprietary" group of funds.

#### —K—

**KDHE.** *Kansas Department of Health and Environment.* Established to optimize the promotion and protection of the health of Kansans through efficient and effective public health programs and services and through preservation, protection, and remediation of natural resources of the environment.

**KDOT.** *Kansas Department of Transportation.* The agency's primary activities being road and bridge maintenance; transportation planning, data collection and evaluation; project scoping, designing and letting; contract compliance inspection of material and labor; federal program funding administration; and administrative support.

**KEHA.** *Kansas Environmental Health Association.* A non-profit organization that promotes competency and effectiveness in the regulation of the Kansas environment.

**KLA.** *Kansas Library Association.* The Kansas Library Association is a nonprofit, educational organization that promotes library and information.

**Kansas Statutes Annotated (KSA).** All laws enacted by the Legislature. These Statutes are published by the Kansas Revisor of Statutes after the closing of the regular session.

#### —L—

**LKM.** *League of Kansas Municipalities.* A voluntary, nonpartisan federation of over 500 Kansas cities.

**Laws.** A binding custom or practice of a community; a rule of conduct or action prescribed or formally recognized as binding or enforced by a controlling authority.

**Licenses.** A legal document issued by a government granting privileges to the holder to engage in a regulated activity. All licenses issued by the City of Wichita are for regulatory purposes and are based on the premise of protecting the public safety, health, and general welfare. Licenses are issued after certain requirements and standards are fulfilled.

**Line Item.** The smallest expenditure detail in department budgets. The line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are further divided into "sub-groups." (*See also Object Level.*)

**Local Sales Tax.** A two percent (2%) tax levied by Sedgwick County. Half (1%) was approved by the voters in July 1985 to improve Kellogg and reduce the mill levy while the other half (1%) was approved by the voters in 2005 to build the Downtown Arena. The Downtown Arena levy will sunset no later than December 2007. The county sales tax is in addition to the five and three-tenths percent (5.3%) tax levied by the State of Kansas.

**Longevity.** Employee compensation payments made in recognition of a minimum number of years employed full time with the same entity. Longevity payments are two dollars per month multiplied by the total accumulative years of service, payable after six years in employment.



## GLOSSARY

### OTHER INFORMATION

#### —M—

**Managing for Results.** Focuses on results in every aspect of management because organizations that perform successfully have a clear vision of why they exist, what they want to achieve and how well they are achieving it. They plan their work keeping in mind a clear set of objectives, activities, outcomes and measures. To take stock of their progress, they measure and evaluate as they go. They adjust their plans and approaches as required, on the basis of what they have learned. They emphasize accountability and provide a basis for dialogue about future decisions. "Managing For Results" also aims to better engage citizens and enhance transparency about the budget process.

**Mayor.** Elected official who presides over business that is brought before the City Council. *(The current Mayor is listed with contact information on pages vii-viii of this volume.)*

**Mill.** The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation. *(For additional information, see Mill Levy Facts on pages 255-259 of this volume.)*

**Mission.** The mission statement is a brief summary of why a Program exists and what it is trying to achieve. It tells what the Department does, who they do it for, and why. The statement is specific enough to describe the Program's purpose but general enough to last into the future.

**Motor Vehicle Tax.** A tax collected by Sedgwick County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks and motorcycles.

**Municipal Budget.** A financial plan for the allocation of government resources and services within the City *(See also City Budget.)*

**Municipality.** A primarily urban political unit having corporate status and usually powers of self-government.

#### —N—

**NAFA.** *National Association of Fleet Administrators.* A not-for-profit, individual membership professional society serving the needs of members who manage fleets of automobiles, SUVs, trucks and vans, and a wide range of specialized mobile equipment.

**NFPA.** *National Fire Protection Association.* Serves as the world's leading advocate of fire prevention and is an authoritative source on public safety.

**NGCOA.** *National Golf Course Owners Association.* A group of owners of public-access golf courses.

**NRPA.** *National Recreation & Park Association.* The voice advocating the significance of making parks, open space, and recreational opportunities available to all Americans.

#### —O—

**Object Level.** Numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are divided into "sub-groups." *(See also Line Item.)*

**Objective.** A measurable accomplishment toward the achievement of a goal. Milestones, the achievement of which, indicate progress toward the attainment of a specific goal.

**Operating Budget.** A budget that applies to all outlays other than capital improvements. This refers more to the day-to-day operations of the City.

**Operating Expenses.** The cost of personnel, materials and equipment required for a department to function.

**Operating Revenue.** Funds that the government receives as income to pay for ongoing operation. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Output Indicator.** A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of burglary arrests made, etc.). Output indicators do not reflect the effectiveness or efficiency of the work performed.

#### —P—

**PLA.** *Public Library Association.* A division of the American Library Association (ALA). PLA's core purpose is to strengthen public libraries and their contribution to the communities they serve.

**Payment in Lieu of Taxes (PILOTs).** A payment made to compensate a local government for some or all of the property tax revenue that is not collected because of the nature of the ownership or use of a particular piece of real property.

**Performance Indicators.** Specific, observable, and measurable characteristics or changes that show the progress a program or service is making toward achieving a specified goal.



## GLOSSARY

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**Performance Management.** Performance management is a way of collecting and using information to maximize service quality and resource utilization. It is a tool that allows employees, supervisors, managers, elected officials and citizens to know if we are doing the right things well. *(For additional information, see page x of this volume, or visit [Wichita.gov](http://Wichita.gov) to review the Performance Management Program for the City.)*

**Performance Measures.** A means, usually quantitative, of assessing the efficiency and effectiveness of department work programs. These measures are listed within the various department pages in this volume.

**Personal Service Costs.** All costs related to compensating employees, including employee benefit costs such as the City's contribution for retirement, social security, and health and life insurance.

**Price of Government.** The sum of taxes, fees and charges divided by the total of governmental services produced.

**Prior-Year Encumbrance.** An obligation from a previous fiscal year in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program.** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Proposed Budget.** A schedule of revenues and expenditures submitted by various municipal departments or divisions to be reviewed and considered for the upcoming fiscal year.

**Proprietary Funds.** Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are "proprietary" funds.

#### —R—

**Recent accomplishments.** Recent accomplishments are one of the components of the Department work program. They refer to the previous 12 to 18 months, and list significant accomplishments that the Department was able to achieve.

**Rental Income.** Revenue derived from the rental of City facilities such parking garages, Century II, park facilities, and the like.

**Reserve.** A portion of fund equity legally restricted for a specific purpose or not available for appropriation and subsequent spending. It is normally set aside in funds for emergencies or unforeseen expenditures not otherwise budgeted.

**Resources.** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Retained Earnings.** Reserved and unreserved assets (recorded in proprietary fund operations), held for future operating needs and equipment replacement.

**Revenue.** Taxes, user fees, and other sources of income received into the City treasury for public use.

**Revised Budget.** A schedule of revenues and expenditures during the current fiscal year that includes items not included in the Adopted Budget.

#### —S—

**Service.** A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received. A service is ultimately aligned to one of the Council's five goals.

**Service Level.** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Special Assessment.** A compulsory levy made upon a property to defray part or all of the costs of a specific improvement that primarily benefits that specific property.

**Special Revenue Fund.** An accounting entity to record revenue that is legally destined for a specific purpose and the expenditure of the dedicated revenue.

**Stakeholders.** Wichita's citizens, businesses, and visitors.

**Strategic Agenda.** By incorporating the core foundations, benchmarks, and strategies provided by the Vision Task Force, the City was able to identify the areas of focus of responsibility to help guide the process and realize the outcomes as identified in the VISIONEERING document. The end result is the City of Wichita Strategic Agenda.

#### —T—

**TSA.** *Transportation Security Administration.* Federal agency protecting the nation's transportation systems by ensuring the freedom of movement for people and commerce.

**Tax Lid.** Law limiting amount of property tax that can be levied for a specific government function. Also known as aggregate tax levy limitation.

**Tax Increment Financing.** Use of taxes collected within a specifically designated area for repayment of tax increment debt and major infrastructure expenditures.



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**Taxes.** Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens. Taxes do not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. (*See also Ad Valorem Taxes, Alcoholic Liquor Tax, Bingo Tax, Dealers' Stamp Tax, Delinquent Tangible Property Tax, Gasoline Tax, Local Sales Tax, Motor Vehicle Tax, Tax Lid, and Transient Guest Tax.*)

**Tort.** A wrongful act or damage involving a breach of legal duty for which a civil action can be brought.

**Transforming Wichita (TW).** The approach of TW is to move swiftly, think creatively and operate efficiently to enhance the way government operates – to maximize our resources and deliver the highest quality services.

**Transient Guest Tax.** A six percent (6%) tax upon the gross receipts paid by guests in any hotel, motel, or tourist courts located in the incorporated territory of the City of Wichita.

**Trust Fund.** Used when the City is custodian of money to be reserved and spent for a special purpose.

### —U—

**UPWP.** *Unified Planning Work Program.* The UPWP is a document that contains the descriptions of transportation-related planning activities to be undertaken by the Metropolitan Area Planning and the Wichita Transit Departments. The UPWP helps facilitate and guide the development and operation of an integrated intermodal transportation system for the Wichita-Sedgwick County region.

**USDOT.** *United States Department of Transportation.* Federal agency that ensures a fast, safe, efficient, accessible and convenient transportation system.

**USGA.** United States Golf Association. A non-profit organization run by golfers for the benefit of golfers.

**Unencumbered Balance.** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance.** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Fees.** Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

### —V—

**Variable Costs.** Costs that can change substantially due to conditions such as weather or demand and affect the amount of work that can be performed.

**Visioneering Wichita.** The 20 year plan compiled to help guide the direction of the Wichita area. Visioneering Wichita is based on regional growth and development for the 580,000 population in the Wichita MSA and adjacent counties in South Central Kansas, and creating jobs, education, infrastructure and quality of life to make it desirable for young people to reside in the Wichita area.

### —W—

**Wichita, City of.** Wichita, the largest city in Kansas, population 353,878 is the county seat of Sedgwick County. Major highways, including the Kansas Turnpike and Interstate I-35, link the city with a large trade area that encompasses a population of more than 1 million people within a 100-mile radius. The nearest large cities are Denver to the west, Kansas City to the northeast and Oklahoma City and Tulsa to the south and southeast. (*For more information see City Profile pages 3-10 of this volume or visit [www.wichita.gov](http://www.wichita.gov).*)